**HAMARA** 

## BAJAJ

LONG NOTE BOOK



A PREMIUM PRODUCT

FROM:

BAJAJ

## INDEX

	r: B.C	Ibrahim Easa Kase am I Section: ROII No.: Accounts	em	
Scho	ol / Collage	e :		
S.No.	Date	Title	Page No.	Teacher's Sign/ Remarks

12009 Commelle Teache Financial Accounts ge No. Sign Remark FINANCIAL ACCOUNTS Accountancy - Recording All Business Transactions un a Systematic Manner, posting into ledger, Balancing tre Accounts, proposation of Final Accounts & Balance Sheet classification, Annolysiys & Interpretable is collectively Called Ausuntary transaction: Giving and taking to. which can be Measured in Monitary terms by a Business are Frantactions A Thing or an Expenditur or an mome is an Account

Main Double Entry System : Withen Ever a Fransation Falces place Entries are required in two Accounts one account is to be debited & another Ledger to be cudited There fore we can Say without debit their is No credit & without credit lave is No debit both debit & credit for Each Fransaction are Eaval & Types opposite. Such a System is called Double Entry System. les Journalising: Deciding which Audunt is to be debited & which Account is to be credited when ever a Bansachien takes places is known as Journalising. Journal Entry : A decision Taken by a Bandarlion about which Account is to be desited & which Alt & to be credited is put on paper is Journal Entry Journal !- Journal is just book of Alc where in all Journal Entries are passed for Every Barraillon. This Book is also known as primary Book of Book of first Entry.

Maintained in thionologycal order Ledger: A book in Which all Accounts are Maintained Separatly is woller ledger. This is also known as De can Secoundry Book or Book of we is Final Entry. Types of Accounts ! In all accounts are pal &. clarified into the type as follows O pelional Account (3) Real Account (3) Nominal Account Allow Louis uela Choun Personal Account! Accounts estates for the Maries of the person are called personal Auour . A Human Being. A Busines Jum, A conpany, A corporation an Institution, A Society an Akociation are all persons Every person has a proper Name persons are of two types as per Pramations
They are securer (35,62 and simi) & Giver (3422 Got atmi) when such

led

AC

Exper a Transaction Takes place. It Mean when a credit Frantailion Takes places Then only The following is the Journala to record personal Accounts. Cash Debit the receiver aedit the Given Real Account; Things are real. Accounts set billitten in the Names things are real arrown. Of things come into Business & Go Must be recorded. There Movement me following formula is applied to record Real Accounts Debit hand comes in tredit what Goes out Moninal Ausur : There are Many Expenses & Many income That Takes place "us a Business Every Expenditure has a different Name Similarly Every income has a different Name. Accounts institute in the Momes of

. If wooled. wents.

Seal. Names · Turass E 600 Movement

phied to

Many les place me.

Expenses & Insome are Nominal Alwand The Following is the John us is applied to record Nominal Accounts. Debit all Expenses and losses Credit all incomes, Gains & prophs Cash Pramaction: When Equal Value

is Exchanged both Sides, Then it is a cash Fransaction.

Gedit Pransaction: When Value is Exchanged to only one Side & wil Not to other Side Them it is a . vidit Pramation.

use has Every

ves of

To Decide Which Account is to be debited O Dry Receiver 7 Any Ver No Sub avertion + who? (1) Dany thing coming is yes No Sub avertion; What 9 3 Is it an Expenditure? Yes/No subarrestion: What is the Name of Expenditure? Only one questions Answell you" Immediately ask its Sub question The Driver of the Sub givestion must be desited

To Decide Which Account is to be cledited No ASK The Tollowing 3 question Dry Giver ? Yes/No दमपा कोई हमको हहा।३ देवहा है। No Who? es No any thing Goes out? Yes No (Q) In must me 3) Is it an Expendi Income? postion Q) What is the Name of Income. Only one question drewers yes Immediately ask its Sub-avestion The chawer of the Sub question Must be 'credited'

Goods Things which are purchased with Goods. functions of Goods (1) purchases (This Alchadways desorted) (a) Sales (This A/E is always credited) (3) pulchases returns (This A/c is always credited (4) Eales return (in A/c is always debated). Instead of using Goods Ale The delevent junctions Name Shall be used in its place bittile passing the Journal Entry These Junctions are used only for Goods But Not you any other

Buth.

proprietor & his Burness are two different hersons, proprietor Gives to the Burners & Also leceme from the Business - His Account Must be

proprietois sucuils

Maintained in the books, Instead of heritting Account to in his

proper Name two Accounts for him are Maintained. When he a Meleiver "Drawings Account is latitles instead of his proper Name. Similarly when the

proportor is the Give Then. "Capital Account" is wed instead of his proper Name.

Drawings Account is always Deloited Capital Account is always Credit. hthen it is Said that miterdeauen for personal use of domestic use of Minale use, It must be treated as

Drawing Auount. & Hillary property of the purpose

Sected ) Ted) Cledited . - Lested). = the The

anly Carl

Kinds of Journal Cuties complex Journal Entries are Iller Suels Simple Entry is, compound fully iii complex Entry. . Simple Entry ! Where there is one Ausunt delited & one Account credited, Such an Entry is a Simple Entry. compound Entry: Where There are Many debit & one tredit in a Journal Entry or There is one debit & Many seedile in a Journal Entry When all Such Transactions Took place in one Sitting Then one bitty can Simple Journal Entries Such an Entry Compound Entries are Encouraged When Evel possible. complex Entry: Where There are Many debits & Many reality in one Journal Entry. Such our Entry is called a complex Entry.

nal Cuties There are Some Situation where complex Entry is required Except in Such Situation There is no dequirement to pass a complex fully unless wallented complex Entry Should be The is one ausided. Ex: opening Entry of the year G i a closing Entry of the year are complex Entry . Similarly in Due one Special Cases Suchas Taking of a a Assets & l'abilites of a susiniss purchase required complex - One 5 a Entries. Such - one Dis wint Tour Elal Reduction in the Value voluntarily of on Bal Gain is distount. in Entry Direction is of two types O trade Proceed and Entry. Duraged) (2) Cash discount 1 rade discount; fectuation in the u are Value at ene line of purchase ity in & Sale is Called Trade distour. our Since buying & Selling of Goods

is Trade. This discount is Only a Bal Gain. Therefore

uly.

It is Nevel seconded in the books. is, Can discount : Discount That Takes place of the Time of payment Received on account or payment Made on Accountingach Discourt Can discourt is real discount There gote This discount Must be suproded in the Book.

Journal	Entries

Journal Enl	lle	3	3
particular	2.5	Debit	credit Amount
Goods Alc. dr Goods Alc. dr Dr To Cash Alc (Being Goods purchased		5,000	5,000
Cash A/c or To Goods A/c Being Goods Sold for	. c	8,000/-	8,000
(Being Goods purchases		2,000  - Yrom Aj	2,000-
To Goods A/c (Being Goods Sold to Credit)	De	3,000  - epak e	3,000 -
Ajays Alc Do To Cash Alc (Being Cash paid to	AJ	1,600 - ay)	1,600 -
Cash A/c Dr Bo Depak's A/c (Being Cash creceived	9	7.500 - from D	2,500/- eepak)

	. 13-1-06 Cash Alc Ds 1,800/- 1800/- 1800/- 1800/- 1800/-
	14-1-06 Goods Alc Dr 12001- 1,2001- To Cash Alc (Being Goods purchased from Gopal for Cash)
	17-1-06 Rent A/C Dr 400/- 400/- (Being Rent paid)
	19-1-06 Cash A/C Dr 2001- To Interest A/C (Being Interest Received)
4	122-1-06 Cash Ale Dr 100 / 100
	24-1-06 Agayi Alc Dr 200/- 200/- To Goods Alc (Being Goods Activised To Agay on Chedit)  25-1-06 Goods Alc Dr 150/- (Sol-Cleing Goods Activised by Deepak)
	25-1-06 Goods Alc. Dr (50)- (50)- (being Goods Setuned by Deepak)

1800j-	com fumure framaneou from
t,200/-	Usha & to on hedit)  Salarysolc or 1800-  (Being Salary paid)  1800-
400 -	000,6 000,000 000 000 000 000 000 000 00
200[-	Dog E and the said of
100/- ved)	COST CONTROL OF STATE
200[- en	ooks a record of ansa control
isol-	Chagaed yarraff devaluation to the all

Ţ		Journal Entri	es	the Lorenza
ŀ	Date	particulare LF		Credit Amour
	*2-1-06	purchases A/c Dr	5000	5000
		(Being Goods purchased	for Ca	kh)
	4-1-06	Cash A/c DY To Saler A/c (Being Goods Sold Jose (		8,000
	5-1-06	purchasei Ale ox To Afaijs Ale (Being Goods purchased)	2,000	2,000 ay an
	8-1-06	Deepak's A/c Dr To Game Sales A/c - (Being Goods Sold to De		
	9-1-06	Agay's Alc Dr To Cash Alc (Being Cash paid to Afay)	1600	1600
	10-1-06	Cash Ale DV To Deepak's Ale (Being Cash Received Jeo		asoo 7

.

	100		
but credi	Nu.	Cash Ale :	a (Calh)
(Cash)	-	(Being Goods purchased from	1200 Gopal for
2,000	7-1-06	(Being lent paid)	400
4jay on -3,0∞	2-1-06	(Being Interest Received)	200
on credit		Cash of	100
		(Being Goods returned to A)	ay)
2500		Sales return A/c. Dr 150 To Beepake A/C (Being Goods & returned by 1	150 Deupak)
		ang Ca	The same of the sa

	Furniture A/c. Dr 1500 To usha & co A/c (Being funitures purchased from usha & co on credit)	1500 ·	1822 ate
31-1-06	Salaties A/c DS 1800 Pocash A/c (Being Salary Paid)	1800	5-4-0
20	(Sion to the country)	80-1-	14-14-0
0.01	Ching Committee HA ? will		2-4-6
OOF (h			84
(Sunut		d0:1	9.4.
			I

l un	Journal Entries	LA ST
1500	partiulars LF amount	amount :
m 80	parlimaes LF amount  Cash A/c	50,000
	(being Capital brought in Eash by	-Ram)
800	To Cash Alc the Bank Bank	40,000
20-1-	(Being Goods purchased for Cash)	2,000
Ja 9-6	Geing Goods Sold for Cash)	
e [-4]	Bank A/c (Being Machinery pulchased & pai	men
0.1.2	To Sales A/c 3,000 Being Goods Sold to Hair & to to	( Cash)
7	Reing Cash Lewived from Ajay	1000

a cheenah	Purchasei Alc Dr To Mohan's Alc Cheing Goods purchased on iredit		900 m Mol	900 nan	8-4-06	Ca
12-4-06	Mohan Alc. ors  10 Bank Alc used  (Being Cash paid to M	noh	800	10.1		(
19 11 -4 /	Attad that pales then the	10		A(2-)1	20-4-0	6
	Cash A/c Dx To Sub formant Afe (Being rent received for	on	Sub 1	100 enau	20-4-0	06
Swall (	harmos Ac by To bank Ac Being Salary paid to S	ha		500 Chegy	e) 224-	06
15-4-06	Cash A/c Dr To Commission A/c Being commission dus alonget	ive	el fron	125	r#	220
(000) (000)	A may man de	2	01 P	102-1	-	

900 900 m Mohan	Cour A/c by 200 200 Coing Interest Survey from pusholians
800 800 in By theam	Reing Cath paid for Arthrelising)  De Cash Alc - Do 100  10 Cash Alc - Do 100  10 Cash Alc - Do 100
0 100 us Penaul)	(Being Fundaus pulchased & paymen)  Made by chapter
500 by cheque	(Being Cash with object 1,000 1,000 1,000 Cash Alc M 2,000 2,000 1,000 (Reing Sold Goods Jean Cash Sold Sold Goods Jean Cash Sold Sold Goods Jean Sold Sold Sold Sold Sold Sold Sold Sold
7	grand must be start and the start of the sta

23-4-06	purchases A/c DY 2000 4000 To Cash A/c 4000 (Being Goods purchased from Cash)
	ogote of the mitalian so-4, ho 4-06
:24-4-06	purhasei Ale - 03 800 800
. de	(Being Goods purchased from Prishma
25-4-06	Portage A/c Dr 15 To Cash A/c (Reing Cash paid for Portage Paid)
26-4-06	krishnas Alc Dr. 900 To Bank Alc (Beingacheque Esquel to Krishna).
2A-4-06	Drawinge Ale Dr 400 To Cash Ale Cheing Cash withdrawn for parsonal
28-4-06	Bauing Ak Ds 550 550 650 660 660 660 660 660 660 660
	1-1

4000 4000 your (axh)	legiordia Alc - Di To Baut Alc (Being sent paid Array Ham chea	to land to	400 l
Spa )	b Drawings Ale M		
son krishna	Drawings Ak To Cybert A/c To Cybert A/c (Being Good without for person	Laur Jan al Use.	600 Buines
is agelaid)	من المعلق من أولوم الما من التعلق من المن المن أولو		80.1-2
900		ol ,	Ado III
parsonal 550 Gank	particulars  ash Aje Dr  Bank Aje Dr  Bank Aje Dr  Bank Aje Dr  Capital Aje Dr  Capital Aje  Capital Propertie  Ram Mult  Capital	500 5,200 3,000 21,300 W Brought	30,000

	tot.
	. Journal Entries
Date.	naticular (F amount amou
1-1-06	C 1 01 20.000
ned	(being (apital baought in Cash by Ram (Being Mustly)
2-1-06	purhaser Alc Dr 5,000 5,000 St-06 Wall
	(Being Goods purchased from Raygopara (Be
3-1-06	Vishwanadan's pk Drs 4,500 4,500 6-1-06 Ca To Sales Ak (Reing Goods Sold to Vishwanadan)
4-1-06	Stalionery purphased)
5-1-06	Cash Ale Dr 4,400 Die Beauxi Ale Dr 100 4500 To vistumanodannale (Being Can received from wishwooddan
7-1-06	RagagopalarsAlc. or 5,000  Brown Alc acherissued  Being Cash poid to lagagopalan by  received thegree fand Allowed disount

t dedit	(Being Cash deposited in Bank)	4.6
30,000 -1-06 by Lam	(Being Goodspurchased from thin	the state of the s
Rajgopala	Mallikhaguna kao's Afc. 178 6,000 To Saler Afc (Being Goods Sold to Mallikhas Rao on cudit)	guna !
4,500	Cash Ale Dr. Sec. Sec. Sec. Composite Chair Alexander Al	Sefo 6000 hall than of his
00-1-	Cosh A/c Dr 8,000 To Sales A/c (Being Goods Sold)	8,000
1500 andden	debt due Alc. DY 4,850  Po Cash Alc.  (Being debt due paid to chinoy)n  Gentlement Alc.  Or 1,600  To Cypolicy (td Alc.	4,800 Settlement
oy disa	To Godier (td A/c Reing Office desk purchase from (td on chedit)	1,600 Godig

29-1-06	Cash Alc Dr To Kishore Kaumian
1	(Being Loan taken Jepon kishore Karwankar)
30-1-06	Salarier A/c 2,000 2,000 (Being Salarier paid)
31-1-06	Rent A/c 1,200 1,200 1200 (being Rent paid to land latel by they well)
i miller	000.8 pt
A more	Los thongs are of
Cod)	order of the second of the sec

Townal Entries  10,000  Townal Entries  10,000  To Deepaks A/c  (Being Goods purchased from Deepak on steelit)  To Sales A/c  (Being Goods Sold to Anand on wedil)  To Sales A/c  (Being Goods Sold to Salies on wedil)  To Sales A/c  (Being Goods Sold to Salies on wedil)  To Shanker Raoi A/c  (Being Goods purchased from Shanker Rao on credit)  To Shanker Raoi A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods Sold to Lustina Mustley)  To Sales A/c  (Being Goods returned by Solish)		5.4
Lishore pailitulais (Jamouri Amouri Ale		Townal Entries
Cishore  - Despects Afe	Medit ) -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Deepaks AJC 1,200  (Being Goods purhased from Deepak on tredit)  To Sales AJC (Being Goods Sold to Anand on tredit)  (Being Goods Sold to Salish on tredit)  (Being Goods Sold to Salish on tredit)  (Being Goods Sold to Salish on tredit)  To Shanker Raoi AJC 1,450  (Being Goods purhased from Shanker Rao on tredit)  To Sales AJC (Being Goods Sold to Krishna Muilley)  Sales AJC (Being Goods Sold to Krishna Muilley)  Sales alturn A/C - Dr 150  Sales alturn A/C - Dr 150	tistupe	parliculars () Amount Amount
Cheing Goods purhased from Deepark on credit    Sales A/c.  Being Goods Sold to Anand on credit    Salinis A/c.  Being Goods Sold to Salies on credit    Solution A/c.  Being Goods Sold to Salies on credit    To Sales A/c.  Being Goods Purhased from Shanker Lao on credit    To Sales A/c.  Being Goods Sold to Kristna Muiltry    Sales A/c.  Being Goods Sold to Kristna Muiltry	30-1	D6 purchases A/c D8 +1,200
Anancli A/c		Deepales A/c 1,200
Anancli A/c		Useing Goods purhased from Deepart on
Being Goods Sold to Anand on wedil)  by  Getinis A/c D8 800  Geting Goods Sold to Salish on wedil  Being Goods Sold to Salish on wedil  To Shauker Raci A/c 1,450  (Being Goods purhased from Shauker  Lao on wedit  To Sales A/c 875  Geting Goods Sold to Krishna Muilly  Sales return A/c D8 150	4,000	Creat
1200 (Being Goods Sold to Anand on wedit)  by  10 Salishis A/c Dr 800  (Being Goods Sold to Salish on wedit)  10 Shawker Rais A/c 1,450  (Being Goods purchased from Shawker Rao on wedit)  10 Sales A/c 875	101 10-14	To soles Ale
Salishis A/c D8 800  (Being Goods Sold to Salish on esedit)  To Shauker Raoi A/c D8 1,450  (Being Goods purchased from Shauker Rao on credit)  - 06 Cash A/c D8 875  To Sales A/c D8 875  (Being Goods Sold to Krishna Muilly)  Sales alturn A/c D8 150  Sales alturn A/c D8 150	0 112	(Boing Goods Call & a
Being Goods Sold to Salish on execut)  To Shanker Raoi A/c  (Being Goods purchased from Shanker  Rao on credit)  To Sales A/c  (Being Goods Sold to Krishna Muillry)  Sales alturn A/c Dr 150  Sales alturn A/c Dr 150  Sales alturn A/c Dr 150	711 700	-06 C-2: 1
Being Goods Sold to Salien on eventy.  To Shanker Raci A/c 1,450  (Being Goods purchased from Shanker Rac on credit)  Lac on credit 875  To Sales A/c 875  (Being Goods Sold to Kristna Muillry)  Sales alturn A/c - Dr 150  Sales alturn A/c - Dr 150  Sales alturn A/c - Dr 150	100-100	Saluhi A/c 08 800
To Shauker Raoi A/c 1,450  (Being Goods purchased from Shanker Rao on credit  To Sales A/c 875  (Being Goods Sold to Krishna Muillry)  Sales setuen A/c - Dr 150  Sales setuen A/c - Dr 150  Sales setuen A/c - Dr 150	1 1	Salu Aje 800
To Shauker Raoi A/c 1,450  (Being Goods purchased from Shanker Rao on credit  To Sales A/c 875  (Being Goods Sold to Krishna Muillry)  Sales setuen A/c - Dr 150  Sales setuen A/c - Dr 150  Sales setuen A/c - Dr 150	-	(Being Goods Sold to Salien on seed of
(Being Goods purchased from Shanker Lao on credit)  Cash Ale Dr 875  Po Sales Ale  (Being Goods Sold to Krishna Muilly)  Sales actuan Ale Dr 150  Sales actuan Ale Dr 150  Salish's Ale	- Ai	purchases the my
(Being Goods purchased from Shanker Lao on credit )  -06 Cash Ale Dr 875  Po Sales Ale Sold to Krishna Muilly)  Sales actuan Ale Dr 150  To Salish's Alc 150	Jane	Shanker Kaoc Alc 1460
Cash A/e Pr 875  Po Sales A/e  (Being Goods Sold to Krishna Muilly)  Sales actuan A/e Dr 150  To Salish's A/C 150	- 3	(Being Goods purchased from Chamber
(Being Goods Sold to Khishna Muilly)  - 36 Saler leturn A/c Dr 150  150  150		New on citate
(Being Goods Sold to Khishna Muilly)  - 36 Saler leturn A/c Dr 150  150  150	2-1-0	06 Cash Ale mx Qac
(Being Goods Sold to Khishna Muilly)  - 36 Saler leturn A/c Dr 150  150  150	Jo-/-W	To Sales A/c 825
To Salish's A/C 150		(Being Coards Cold to Mil An Il
To Salish's A/C 150	8-1-0	of Col of cash) Gasha Mulling)
130	D. J. A	150
(String Goods returned by Sotlish)		30000 1 130
Jale 1		Soung Goods returned by Salish)
	1	

of the same of the	
240mm	Shankar Raos purchases volume Alanger To Shankar Faos Al Being Goods returned to Shankar Rao)
	Purchais A/c 188 500 500 Chaing Goods purchased for cain)
13-1-06	Arandi Alc Dr. 800 800 Cheing Goods Sold to Arand on Credity
558,1	Cash A/c Dr 400 To Saler A/c (Being Goods cold to Satish Forcash)
19-1-06	Furitures A/c or 1,450 To Vijay Praden A/c 1,450 (Being Furiture purchased from Vijay Pradent on credit)
14	Stationery Ale: By 70 70 To Cash Ale (Being Stationery purposed For Cash)
delia	(fishing Goods satured by

30 100	6,000 6,000 6,000
35	To bank, Alc attito
to Shanka	Bros & deposited in Bank)
	-1-06 Advertisment Ac DX 150
500	To Cash Alc 150
elfor (air)	(Being Gash paid for Adverlisment I - 106 Shanker Raiser Laiser Dr 1,000
800	1000 Shanker Radicalc Dr 1,000 1,000
don	(Being a check Essued to Shanker Rao)
0	1-06 Drawings Ale Dr 800 To Bank Alc (Being a check chaw for personal well
For Calh)	(Being a check drew for personal we)
(0)	To Bank Alc
1,450	(Being a Check deen for Office use)
from.	To Cash Alc 350
70*	(Being sent paid to land lord)
For Cash)	Made Aller Annual San Account An
	China Inc.
	3

11			_	
0 8/2	4 Journal Enlies	720-	Jan-l-G	1-0
date	parliculars	Debit	Chedit Opnou	
1-1-06	(Being Commenced Busin	25,000	25,000 cul	5-1-
2-1-06	Rank A/c - DY To Cash A/c (Being Cash paid into A punhasis A/c - DY To Cash A/c.	20,000 banks	20,000	D-1
4-1-06	purhais A/c. Dr To Cash A/c. (Being Goods purhaise	1,200 1Fall	1,200	* · · · ·
6-1-06	Coan Ale Dr To Sales Ale theing Goods Sold For	2,000 Cash'	2,000	152
7-1-06	Stationery A/c DS To Cash A/c (Being Stationery purch	75	75	
9-1-06	Cash Ak	1,125	1,125	1
		-		1

of Wedst	Chopali Alc Dx 525 525 (Being Cash paid to Chopal)
25,000 -1-06 with (ash)	Funitures Alc D8 - 625 To Cash Alc. (Being Funitures purchased for Cash) Advertisment Alc D8 - 400
20,000 1,200 -1-06	Cash A/C HOO County Cash A/C C
2,000	(Being Cash serviced from prasadion
for conty - o	Cheing Goods purchased from malkotial Drawing's Alc Dr 350
has whikauth	Being Cash withdrawn for personal wes
	To Cash Alc (Being Salaries paid ) o office Stapp).

-30-1-06	Count A/c.	underps A/c	2,200	2,200
	Cheing Ca	uh deleive	d from S	andrep
31-1-06	To Car	in Ale ent paid to	11121	300
1 000	001	1 2 2 2 2 2 2	0.00	
		OTHER CAN	0	-
H Conce		- bring - All a	7 730	
1		400	A NIO	10-1-6
1		Jim Floor	and .	-
				20.1.
2000				100
Andreadon o				
1				west G
1 36				1
and the second s				100
T language				
T landing		Later and the second		
The same		120		Jo-1 R
The state of	100 0/6 in	1.500 10 .016 . Sa sin		JO-1 PS

o do-	= 2/25	Journal	Entries		100
2,200	Lat.	Mastin Pass		Debit	Duna Til
Sandap	-6-06	Cash A/c	DA	2,200	41110000
A. I		Cash A/c To Mohanis	AC	J. Vi. of	2,200
300	-0%	(Being Cash	Actived	from 1	nonan)
() 0 - 7 - 1		Sohair A/e = To Cash A/ Being Cash po	in to C	1	- 1
10-11-10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10 10 10-10	6-06 I	To Cash A/C To Clieburt A/C To clieburt A/C being Cash paid	c to Ram	300 Gopal	10
Joseph 3	-6-06 P	received withous six Afe To Cash Afe Being Goods p	discountry or cash)	100 Jon	Soo
9	-6-00 N	Nukeshis Ale To Cash Ale Being Cash.pa	-Dr J	300 Wesh	300
	Die Die	h Ale Do town Ale To Grapha's Ale ing Cash receive	08	30	1000

Th

1	
15-6-06	Cash A/c Soo Soo Soo
Town (	(Being Goods Sold Jorlash)
31-6-06	Mohawal Thurstipe so 750 725
***	To Discourt All (Being Cash paid to Mohanlal Piwasi & runned discourt)
23-6-06	Wages Alc Dr 150 150 150 Cosh Alc (Being wages paid)
38-6-06	Cash Alc _ Dr 250 250 To commissional 250 250 (Being commission exceived framulay)
29-6-06	Naushi Alc. 17 400 380 20 To Cash Alc 20 Louised Cleing Cash paid to Naush & Servived discount)
30-6-06	Cash A/c DY 200 200 = (Being Interest received)
noct ii s	The more because of crist)

500	Journal Entire
500	paticulate y Amount amount
so fas	To saler A/c 4,500 4,500 (being Goods Sold for Care)
and associated discount)	-06 Bank A/c Dr 4000
-	Stationery A/c 100 To Cash A/c 100 (Being Stationery purposed for Cash)
250 ran uday)	To Bank Alc 280
380	(Being a check "used to Makes E, received discount)
9	1,500 1,500 1,500 1,500 1,500 1,500
200	(Being a check thurd to purhase Goods)
2 to 141	To Cash A/c Soo Soo (Being Cash chawn for personal we)

oog je	To Discount Afe To Surem Afe (being a check herwed from S by allowed him Discount	1970 2000 2000 2000
20-1-06	10 Bank A/c	1,000
(110)	Wager A/c No 100 To Cash A/c (Being Wager Paid)	100
3.1	(Being Cash paid for Path Bo Bank Charges desporded	10 00K)
1500	To Brown Alc	1970 30
ood-	offer and wind the	
	1-1-06	18-1-06 Cath A/C Discounty 30  To Biscount A/C  To Discount A/C  (Being a check herical from S  Gy allowed him Discounty  To Bank A/C  (Being Cath drawn from Ban  To Cath A/C  (Being Nages paid)  1-1-06 Part Hooks A/C  (Being Cath Paid for Patt Bo  Bank Charges for July  Bank Charges Recorded  S-1-06 Suren's A/C  (Being Cath A/C  (Being Cath A/C  (Being Cath A/C  (Bank Charges Recorded  S-1-06 Suren's A/C  To Bank A/C  (Being Sweeth check returned of

90		
000	Edas Journal Critics	
00	10.0,	wedit
1990	patiental ly Amou	1 Accept
3000	Carrado G Amou	U TINOW
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
n Swesh	To Sales Alc	6,400
(limpos		1000
1	(Being Goods Sold for Cash)	1
5 1200	SI-Ob Ray V ale	-
1,000	51-06 Bank Clc D8 3000	
A Fre		7000
nt for	(Bein Cash deposited into Bank	1
	1-06 Carn er	)
	10 Bruk Alc 200	0.7-118
100	The Ale son	700 i
Jon to	(Being a check, soull 1)	
-	(Being a check received from	satyans
100	tob Sank A/c	1
10	Cash Ala	-
31/1	Rouse Bank	700 T
ok)	Bourk Alc Dr 700  (Reing Carn Alc Benk)	4
10	To Rank Alc 1000	
90	1000 loop	
990	To Bank A/c	980 1
30	10 Discount AC	20
- 80	(Being a Chark Bury 1)	
honeled	(Being a check Educed to Anway	4
-	James Carscollon)	
- 100	Duchaier A/c 08 2,500	
	Purchasis Ale 18 2,500	2,500
	(being Goods purchased for cash)	
	(ac cash)	1

de				
	Cash Ale Dr To Bank Ale (Being Cash alaum Jean Office use)	2	5000 Cyor	Sta
doct.	Cheing a check ise (c)	franco	950 1850 1850 1850 1815	8-1-00
*18-1-06	To Sales A/C BC (Being Goods Sold for	Cash)	7,500	3-1-06
ook	(Being Cash deposited in	54950 Bank	-42 ()	3-1-0
-21-1-06	Stationery A/c - Dr To Cash A/c Cheing Stationery purch	120	120	23-1
123-1-06	Commissionis Alc Dr To Cash Alc	500	500	-
	Oseing Commission paid	to Ka	Kesh	

Sono Sanc for	Bank Alc Dr 1000 1000 in To Cash Alc (Being a check received from Mohan & Gy deposited the Cash in Bank)
950 (alcomon	To Bank A/C 800  (Being Cash drawn from Bank for Personal use)
3,500 49,50 4000	-06 Salarier A/c D8 2000 To Bank A/c 1,500: To Cash A/c 500 (Being Salarier paid by by thick & a part of it by Cash)
120	Ob Bank Ak Do  Insurance premiumale or 520  To Cash Alc  (Being Bank Charger & Insurance  premium paigl)
soo een)	To Cain Ale Dr 1350 To Cain Ale 1000 950 To Discount Ale 50 Cheing Cakelman's check situeted tolic honoused

(A)			-
8 6/2	Journal Enlite	i Carl	130-11
date	pathinland	cy amount	Checkit
12-1-06	Shikaii A/c or To bank A/c	1000	850
000	(10 Discourt Afe. (being a check issued by electived disc	to Shel	iso
3-1-06	Salatier A/e Br	1,150	1,150
5-1-06	(Being Salaties paid)  Chart Alc Dr  Fash Alc Dr  Fash Alc Dr  Frank Alc Dr	4 <del>900</del>	30-1
Č.	(being fact seeind or	3,650	4900
6-1-06	muents deposited us a deposited so per can be can b	950	175 175
030	Being a shock secured	0	am
No.	To Bittout Alc & (Being a check herein & allowed	ed from v	Kan

100 10 10 10 10 10 10 10 10 10 10 10 10	Cash A/c Drs 1,800 +,
t healt	Diction To Africana Alc. 1200 50
	Naidus Naidus
850	(Being Cash received from Naidy &
150	allowed him obscound)
tae,	12 Drawings A/c Dr 175 175 (Being a check withdrawn for personal)
1	(Reing a there to it would be make to
Inc.	use) perional
1150	Bank chargest paid for purchasing park shock) Recorded)  Cash Alc
2	To fash Afe
	(Being Bank chargell paid for purchasing
100	par Book Recorded
4900 -1-06	Cash Alc Day
th to	Cash A/c By 140 140
	(Rose of the control of
t is	(Being Interest iseeined from Manohar)
HAS -1-06	Cash Ale 7000 7000
75	10 Sales Alc 7000
0-163	(Keing Goods Sold for Coun)
4-1-06	Eash Alc Drs 2,400
4	Cosh Alc Drs 2,400 2,400 Cash (Being Goods purchased For Cash)
\$ 950	(Being Goods punhased for Cash)
m 1 5-1-06	Bant A/c Dr 3hn
No.	Bant A/c DY 360 360
	(Being Divident on Share Collected by Bank)

	Rest A/c Dr To Cash A/c (Being sent paid)	400	400
Delab date	Journal Entries	Debit Amount	wedit
13-1-06	parlimbar Carh Alc Dr To Sales Alc (Being & Goods Sold fo	6,400 (Cash)	6,400
3-1-06	To Cash Ale	7000	7000
6-1-06	Cath Ac Dr Cath To Bank Ac	100 plan	700
8-1-06	Cath Ac Dr Cath To Bank Ac Cath To Bank Ac Being a there received in Salyam by the Bank Ale - Dr To Cash Ale Cheing Cath deposite	the but n	700
110-1-06	Anurajs AL Dr. To Bank Ak	1000	980
1 3 mgs	To Discountage (Being a check When Deceived of	d to A	nurag E

-		
0	purchaser A/c : 1)x 2,500.	us less
40	o 10 Cash Ale	2,500
	(Being Goods purchased for	Cash )
	Cash AL Dy Cono	
L	To Bank Ale	5000
1	Cash ordain from Ban	1. 101.
amou	Office use	V
	1-06 Cash A/c DV 950	
6,400	Discount A/c D8 SO	200
	Office we )  -of Cash Alc Dr 950  Discount Alc Dr 50  To Laterhan Alc	1000
	I being a check seleved from	Cakeharan
1000 uk),	4 allowed him clice the cluck is not deposited to Cash Alc Dr 7,500	ound but
301	7,500 Cash Alc Dr 7,500	0 - 1
)	10 Sales AC	7,500
100	(Being Goods Sold for Cash)	
do-i-	1-06 Bank Ac DV 4950	
_	To cash Ale	4950
00	Cheing Cash Ale  Costationery Ale  Cash Ale  Charles and Cash 400  Stationery Ale  Cosh Ale	3-)
K)	-06 Stationery Ale DY 120	
2	To cosh Ale	120
80	(Being Stationery purchased)	for cashs
90		
984	Commission Alc Dr 500	1500
	(Being commission paid to la	(esh)
100000		

1					
	Cheing	Alc Alc Mohans Alc acheck &	eurel &	1.000	100000
22	1-1-06 Cakshir	Pant Alc Cath Alc Discount	-Dr 11	95	0
3	Cheine	(alchman	used)	retuene	
129	-1-06 Mauri	ngis Alc o Bank A g. Cash du person	-08.	800 80	00
31-	1-06 Salas	ies Alc To Bank 1	A/C	2000	500
	(Beiv	g Salarier	paid be	check by car	(4) -
31		e charges of			
1	(Aseiv	g Bank	charges	Perosolo	
31-		dance premi To bank Al Bank charge ng Insula at per			920 worder
-	Tr. i	Head (Maga)	MINION A		

1000	<b>B</b> %	Journal Enthies		CH. X
Son Mohan	date.	Dasticulars	Debut	amout!
2000	+06	To Bank Alc	450	450
So returned	06	(Being Cash drawn & Salasier A/C Dr		it)
00 000	or2	(Being Salaties paid	)	250
bankjoe	-40b	Purchaser A/c D8 To Cash A/c (Being Goods purchased	30	30
1500 500	-406	Can Alc Dr. To Sales Alc	80	80
cash)	Yob	(Seing Goods Sold Jest Bounk Ale - Dr	260	and d
20 ded)		Bank Ac DY Discount Ac DY Po Krishnary to's Ac	10	270
530		To Bank AC.	Down B	260
becorded		Being a check extued of	higian	ma y co

TB

100	
4-4-06	Can A/c D8 235 Discount A/c D8 15 250
	To Dhawan & cos Alc 250
4 01	(being Cash victived from Drawans; =
5-406	Discourt A/c Dr 190 Discourt A/c Dr 10 To Ali Bros A/c 200  (Reina a Clark Lawred From Ali Bros
.35	To Ali Brois A)C 200
1	Explored him Discount)
15-9-06	Bank Ale Dr 200 200 To Cash Ale 200 200 (Being Cash deposited into Bank)
4	(Being Cash deposited into Bank)
5-4-06	fuentues Alc Dr 150 150
110	(Being furnitules purposed from
	Ravi Bros & payment Made by
6-4-06	Ali Bros Alc Dr 200 Pont to Bartic Alc 190 To Discound Alc 10
1	(Reing Ali Bros cheek hetured)
6-4-06	Bank marger Ale Dr 2
i i i	(Being Bank Charges recorded)
17	

howang of Bank Ale discount To Inters (Being Ba 200 Ali Bros want)	I paid by check)
Cheing Ba	it on securities 150 interest on Securities
Cheing Ba	nk collected Interest on Sourities
Ali Byos	
200 340	ME TO THE PARTY OF
1 15 15 15 15 15 15 15 15 15 15 15 15 15	an uluz- ai
uc)	The second secon
ole by	Bur Silv Charl 2011.
10	
	Ja Kalarina (1-11-11) Ja Kraal ur Ja Kraal ur
2	THE NO DE COMMENT

(A) 8/28	_
Oglas Journal Entries	27-11
Male parliculare Harran	Uredit Amount
To Bank Ale	
To Bank Ale	1,600
Being Cath drawn for office us	4)
2-4-92 Wages Ale Dr 1000	
(Refus to	1000
(Being Wager paid)	
17-4-92 Cash A/c Do 400	400
( Keing Goods Sold for Cash)	
7-4-92 purchases Ale Dr -300 Fo Cash Ale	300
(Keing Goods purchased for	
19-4-92 Bank A/c Dr 1350 Discount A/c Dr 50	
To Agita A/c So	1400
(Reing a cheque surfred from but surmally the deposited in Bank	Ajitin
11-4-92 Ramvila's Ale - Dr 900	2)
To bank, Ale	800
11-4-92 Ramvila's A/e Dr 900 To Baulc A/c To Discount A/c insuel (Being a cheave point to Ray	120
(Being a cheave paid to Ray	milas
in Settlement of his	Account

15-4

18-4

tradi Amou	t Cash Ale Dr 275 275 Toxold news paperial
1,600	(Being old news papers sold) for (Cash)
1000	(Being Bicycle Bought punhased by payment made by check)
400	To Cash Alc 200 200 (Being Municipal Taxes paid) by
300' Uh	To Bank Ale 1350 To Discourt Ale 50 (Being Ajilis elsek returned dishonoused)
400 tu	Bank Charges A/c by 10 To Bank A/c (Being Bank Charges Recorded)
190 20 las	Bank Ale Dr 140 So  Postount Ale Dr 1410  Po Pank marger Ale  Being a Frenh cheaquer electived from  Afick & deposited in Bank wages to  Potalling le 1410 & Bank wages to

The same of the sa	The same of the sa	7	
21-4-92	Fac Bank Ale Dr To Cash Ale	1410	1360
E (	Being Ajits theaque clo		44 14 1
3	Bank/	porcie	u
			0
100	- CO. 10 2 2 1	of a	Same I
10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	believ tamal makes	الدادم	- 1
(B) B/29	Journal Entries		2
date	parlleulass	Debit Amount	General Smound
53-1-06 P	parlindans without Alc - Dr To Cash Alc Reina (2000)	800	800 =
The same of the sa	saing offered patthan	en ford	ash)
5-1-06 C	To Sales Ale.	600	600
	being Goods Sold Joyc	ash)	
1-1-06 D	ank Alc - My okcomination Affe	875	10.00
( B	sing a cheaque very	ed from	1
9-1-06 (4	discount of all	allower	, ww
Page 1	randulali A/e Dr To Bank A/c To Discount A/C	200	485
to	To Discount A/C	a Class	dulalk
	being a check iskued to	decoun	
			E -

to	- Crienituris Ale D8 800
1410	To Cash A/C 800
leter in	Chaing functures purchased for
	Cheing funitures purchased for (Cash)
No co	Ob Cash Ale Dr 100
	To Bank A/C 100
all the	Cash A/c DY 100 100 100 Cosing Cash chaum, for petty cash)
74-1-	06 Cash Alc DY 180
t vedit	To Enterent Aso
800	To Interest on Investment Leceived
dash ) 6-1-	Ob Dharamveel A/c Do Soo
Taylor J	To fank Alc 480
,	Campaid Pured to Massans
600	(Being a their Essuel to Drawn Ver En full sellement of
	his recount)
¥ 1+1-0	of Adverlisment A/c or 350
1000	Advertisment A/c 07 350 350
1000	(being Advertisment Expenserpaid)
Win -	6 Bank Alc Dr 990
-	Discourt Ale Dy 20 -
185	Potlauddinis A/C 1010
12	Chaing a check received from Allauddin
Walf	Ex allowed him discount

	All li	
1		2404
1	28-1-06	Salarier A/c Dr 1,200 1,200
1	7 00X	( c ( 1,000 )
В		10 Cash A/C 1,200 _
1	1	(Being Salarier paid by Carn)
н	A STORE	Cheing Salaties mail & and 1
в	11.	Junes for cook!
8	31-1-06	Po Cash A/e 420 420 420
8		To Cash A/c 420 420
в		TO CASIA 0/1
10	201	10 Cash +1C
я	*	(Being Rent paid to landlord)
8	- e <sub>j</sub>	( seing Kent paid to Landbord)
9	40	A Number of the Parish of the
8	31	
5	1.	
9		02/ 10 MI 4 July 13/1 N/ 0 1 30 / 1
В		
п	41	June 1 de la companya del la companya de la company
	1	Demisor All J. Palett. Gl
	in the second	
	-	
	-+	ton) who this englewated by
	A.	ZULY STATE OF THE
	31.	
	4 06	JA Lucion of
	1.	14400210 00
	· I Wassing	1 milenti 4 miles
	1 1 A-16	
	16	Colored Chartel State and Colored State
		A STANLEY STAN
ij,	**	Old the spatial training to the
П	- 30	Marie To the Control of the Control
	10	Maria Land Company of the Company of
	de lacate	SALES OF THE SECOND STATE
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	1	
	The same of the sa	off and a second
		AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
910	10'	A wood to the same
	· 4 pm/	
	4	The proposition
1	1	and the second s
	· CONTRACTOR	THE RESIDENCE OF THE PARTY OF T
	,	THE REAL PROPERTY OF THE PARTY
		The state of the s
1	1	ALL TELL DESCRIPTION OF THE PERSON OF THE PE
100	-	

1,200	Journal Entries
99	parliabet & Amount Amount
420°	(Being Hari commenced Business by
dell	To Sales Afc (Being Goods Sold for Cash)
27.10	Being Goods purchased for Cash
	Salarier Ac Dr Sooo Sooo (Being Salarier paid)
pa-r-h	198 Machinery Alc Dr 20000 20,000 (Being Machinery purchased for Cash)
301-1	Bank A/c Dr 4000 4000  (Being Cash A/c 4000 4000
	Ferstonand tol part and Copy,

		The Real Property lies
11-6-	98 Maluu 1	2
	98. Mahern Alc Dr 2000	
1	Con Ac	2000
11	(Being Cash paid to Mathern)	SF -8
14-6-0	98 Cath Ale Dr 1,500	7.
	10 Sales A/C	1,500
- Ita	Ciseing Goods Sadd to Gopal 7	ex cash)
376-4-9	18 purchases A/c Dr 1200	1
1	Ducharer Alc Dr 1000 To East, Alc Leginis (Being Coord Ducks and Ducks)	1000
012110	John Hurchard Isom	Millal
14-4-9	8 Cash Alc Drs 3,000 To Bharkein Alc	
1	10 Bhaikeir A/C	3,000
4	Coan Received Sum Isha	elcer)
19-4-99	Rend Alc Dr 2,500	
		100
	Vo Cash Ac	2,500
30000	(Being Rent paid)	2,500
20-4-98	(Being Rent paid)	2,500
30000	(Being Rent paid)	25 43
30000	(Being Rent paid)  Postage Alc Dr 150	2,500
20-4-98	(Being Rend paid)  Postage Alc Dr 150  (Being postage Expenses paid)	25 43
20-4-98	(Being Rend paid)  Postage Alc Dr 150  (Being postage Expenses paid)	,150
20-4-98	(Being Rend paid)  Postage Alc Dr 150  (Being postage Expenses paid)	,150
20-4-98	(Being Rend paid)  Portage Alc Dr 150  To Cash Ale  (Being postage Expenses paid)  Prawings Alc Dr 3500  To Cash Alc	3,500
20-4-98	(Being Rend paid)  Postage Alc Dr 150  (Being postage Expenses paid)	3,500

2000	Cash Ac Dr Sooo Sooo i (Seing Goods Sold to Rama Rao)
1,500 Jollath)	So Fash Ale DY 4000 4000 4000 (Reing Good Nuchased from Tagan).
1000 Rogini)	To Cash A c DX SOO SOO (Being Audit Jus paid)
3,000	Trail 2 hay of history of the process of the proces
2,500	Juneary States of Chief
,150	To Cost Hours John Change Concern Conc
3,500 l Wej	Canada Paratrangana Parada

T

(1)	Tournal Entires		30-3
date	parlicular	Debit	Credit Amoun
1-7-98	To Capital Ale	30,000	30,000
W / 000H	(Being Cash Brought into	Busine	M)
2-7-98	Cheing Cain Brought into a capital?	10,000	10,000
* 4	Useina (nonale solar to Ak	hot Du	1300 17
4-7-98	Cath Alc - Dr To Shivagu Alc (Being Cath Brought) Alc Cath Brought) All Type Mailea alc medit	3,000	3,000
1 2 000	Cloung Cash Brought In	m Shin	y by
	To Bank Alc.	8000	.8000
1	(Being Type White pur payment Made	hated s	eague]
8-7-98	Drawing's Ale Dr To Cash Ale	5000	5000
(	Being Cash drawn Joe	dome	slic us
11-7-98	Funituri Ale DY - To Cash Ale / Being Funiture purchas	14000	14000
	Being Funitures purchase	ed for	cash

- Credit	-3-98	(Being Goods Selward to Surage)
30,000	-198	Sale's returns A/c No 500 To Easter A/c Soo (Being Goods returned from Asholc)
10,000	=-1-98	Advertisment A/c Dr 1000 1000 (Being Advertisment Expenses paid)
3,000		Bank Alc By 12000 12000 (Reing Cash deposited buto, Bank)
8000°	3-1-98	Drawings Alc Dr 1,400 1;400 (Being Goods utilised For personal me)
5000 . c uses	990	Kirair Afe 9000 To Coun Afe 8,940 To Discourt Afe 60 Cheing Coun paid to Kiran & Received
8h) -		discourt)

28-3-98	Stationery & Afe Dr 150 To Cash Afe (Being Stationery Expenses Jan	150 nearn
\$20 - J-d8	Rent Alc Dr 1,500 To Cash Alc (Being Rent paid)	1,500
0000	Cash A/c by  Discount A/c by  To presend A/c  (Being Cash Received John pro  G Allowed him Disco	-01
31-7-98	Cath A/c Do Sales A/c 2000 Being Goods Sold to Lago	2000 Stores
	(Being Call de	J000
5(-1-8)	Prasermai Mr. Dr. 1000 To Cash Ac Cheing Cash paid Malar	1000 nna)

-				
8 mr.	Diwatas	i Alc de	2,000	
150	To S	alei AC	α.	1000
Joseph )	(Roina	Croods Sold t	o Dunk	01.
)	( Say	Goods Sold to	of 1 since	- I
10		71.4	1)	1.12.1
1,500	10000 No	urnal Entries		
A POPULA	The Control of the Co	culars	of Debit	Amount.
450	10-98 (ach A	1c D8	75,000	
	To	Capital Ale	A plant	25,000
9000	Peins B	wines comme	and by Can	tal\
asad .				
· (true	-98 Fuenitue	e Ale Dr Capital Capital	25,000	4
-	10	Cash Alc	0 NASO 1	25,000
12000	(Reina	Constituer Duck	hated but	ach\
Stories	coarg.	Capital Brought	in Furniture	Ecash
300165	Soas Cash P	Capital Brages Capital Brages Ac DY Sales Ac	10,000	4
depart.	10	Sales Alc	and atopil	10,000
7000	(Being	Goods Sold	for Cash)	
ank_	-0-90 purchase	1 Ale DY	8,000	
Good)	To	Cash Ale		8,000
	(0 %	Co le pusite	20-1-1-1	Cattal
1000	(Being)	Goods purch	area for	(ann)
na)	- Rama ki	lunais Alc Dy	12,000	
1	To	Sales A/c D8		12,000
	( Balina	Cronde Sold	& Rama K	sistera
	Ciseing	Goods Sold	it)	

6-10-98 purhasès A/c de 7000 Po Mulalis A/c 7000
To Muschi of tooo
1000 Joon
Going Goods Durchaled from
(Being Goods purchased from Murali on credit)
-3, 7-10-98 Cash Ale
Cosh Ale de 6000 Cosh Ale de 6000 Coshing Goods Sold To Gangadhar For Cash)  7-10-98 Sales seturis Ale
Being Goods Cold of Co.
Jos Carl 10 Glangachar
100 Cash)
1-10-98 Sales retuens A/C_ m 2000
9-10-98 Saler return's A/CDY 2,000 To Ram Kristmai A/C 2,000
Coe C . O .
Geing Goods Keturkel By Lam Kushi
elb-10-98 Cash Ale my Co-
000
CO & Commission Ale Soo
Commission Ale Soo Soo (Being Commission Received)
To Cash Alc Dr 700 700 ,
Joo 1
10 Cash Afc too,
(Being Lightling Expenses paid)
J J J J J J J J J J J J J J J J J J J
18-10-18 Masadu Alc Dr 600
10 Cash Alc 600
15-10-90 prasadi Alc Dr 600 600 Geing Cash Remitted to prasad)
1,113001)
and the same of th
2008 YO BOOK TO BOOK TO THE PARTY OF THE PAR

Joon Joon Lity	109 Muralis Alc D8 850 To purhases islumed To Muralis
6000 Jangadhar	Prawingis Alc Dr 400 To purhave Alc (Being Goods Taken For domette use)
2,000 lamkushi	To Carn A/c 200 200 (Being Repairs Expendet paid)
500 1)	Discount Afe Dr Soo 10,000 Paing Cash Received from Rama Krishra fe (Being Cash Received from Rama Krishra fe allowed him Discount)
600	(Being Interest received)
read)	Stationery 19/c 00 750 750 750 (Seing Stationery purchased for Cash)

150 Carn Pic Coo 150 Carn Paid To Musel &	D dal
Received Discount.)  27-10-98 purchased Alc Dr. 6000 6000  To Cash Alc  (Being Goods purchased from Nazer Forth)	
30-10-98 Raois Ale DY 2000 2000 To Saler Alc (Being Goods Sold To Rao printed the Credit)	ŀ
13-10-98 Vijays Alc Dr 1000 1000 1000 (Being Cash Paid To Vijay)	0
ools contract the land of	
of the matter matter of the comment	

6000 Tal particulars particulars of Perit Great Amount of Amount of Amount of Amount of Amount of Capitals Afc  6000 (Being Business commenced with Capital)  6000 (Pering Ground Sold To Madren on Capital)	W por	+ Đ	Journal Ent	Lies,	3
To Capital A/c 25,000  To Capital A/c 25,000  (Being Business commenced With Capital)  On 21-98 Preadeept A/c Dr 2000  (Being Goods Sold To preadesp on Usalit)  1-98 Fundames A/c Dr 1000  (Being Gunitums purchased Jaccash)  -98 Punchaser A/c Dr 500  Cheing Goods punchased from Santosh a on credit)  -98 Salames A/c Dr 800  (Being Goods punchased from Santosh a on credit)  -98 Salames A/c Dr 800  (Being Galames paid)  -98 Cash A/c Dr 800  (Being Galames paid)		date.	particulars	16 Amour	Credit Amount
Capital)  Dradeepi Alc Dr 2000  Rooo Rooo Reing Goods Sold To pradeep on  Chesing Goods Sold To pradeep on  Chesing Fundanes Alc Dr 1000  Reing Fundanes Alc Dr 1000  Reing Fundanes Alc Dr 500  Reing Goods purhased Jonash on credit  Pro Cash Alc Dr 800  Reing Galaries paid)  Pro Cash Alc Dr 800  Reing Galaries paid)  Pro Cash Alc Dr 800  Roo Cheing Calaries paid)	4	1-1-99			25,000
Rooo  (Being Goods Sold To Madespon  Credit)  1-98 Funitures Afc D8 1000  (Being Cunitures purchased for cash)  Roo  (Being Cunitures purchased for cash)  Roo  (Being Goods purchased from Santosh  on credit)  Roo  (Being Goods Afc  On Credit)  Roo  Roo  (Being Goods Afc  On Credit)  Roo  Roo  Roo  (Being Goods Afc  On Credit)	6000		(Being Business comm Capital	nenced W	its
Cheing Cunitures purchased for cash of Cash Ale Cook for Cash Ale Cash of Cash	om '	21-98			2000
To Cash Alc  (Being Cunitures purchased for Cash)  -98 purchases Alc  To Sautosh Alc  (Being Goods purchased from Sautosh  on credit)  -98 Salaries Alc  (Being Salaries paid)  -98 Cash Alc  To Intenst Alc  To Intenst Alc  To Intenst Alc	2000				pon
(Being Goods purchased from Santosh a on credit)  98 Salaries off	000	14	Fundases Alc 08 To Cash Alc (Being Funitures pur	1000 wared 20	1000 .
To Cash Ale 800 800 (Being Salaties paid)  98 Cash Ale 78 Xo Xo			(Being Goods purcho on credit)	ded from	
Po Interest Alc 350		98	Salaries At 08 To Carn Alc Being Salaries paid	800	800
	Pro M	-1-98 (	70 Interest Alc	*so	250

C . I California
O Journal Enlies Debut Medit
idate particulais y Amount Amount and 10,000 10,000
Co Capital Alc T
(Being Buriner Started With (aprilar)
11-3-98 Cash Alc BY 2000 2000
(Being Goods Sold Horcash)
To Cash Alc 1,500 1,500
(Being Goods pullaged For by Cash)
75-3-98 Cash Alc - Dr 3000 3000 Toplant & machinery Alc Solal for
(Being Plant & Magninery Sold for Cash)
17-3-98 Swaloop's Ac 18 1,200 1,200
(Being Cash Daid Swaloop on Credit)
19-3-98 Wages Alc Dr 350 350
(Being Wages paid)

0	6	Journal En	ties
Gredit Amount	date	particular	Debit redit of
10,000	10:4-98	(ach Ac 00)	25,000
h		To Capital Afc (Being Buiness Sta	1 1 1
	2-4-98	Cash Ac Dr	Sooo
2000	4	10 Sales AC	5000
		(Being Goods Sold	
500	18	Por Roganii Alc	3000
ally]	007.1	(Being Goods purch on credit)	ased from Ragani
00 202	5-4-98	Stationey A/L Dr To cash A/C	150
		Being Stationery pu	whosed for Cash
00		ash A/c Dr To Kamitha's A/C	1,200
		being Cash Received	
	-98 - 69	To Salvalicis AC	2500
	(13	eing Goodde Sold To	Samalharon
	1	(Market)	

	Journal Entries	8-2-98
(ale	particulars particulars amount amount	1000
1-2-98 (	To Sales Ale 3,000 3,000.	10-299
74	(Reing Goods Sold Jac Cash)	
2-2-98-1	To Carr	
2.2-2-98	ash Ak - D8 2000 2000	-
anal (	Being turnture sold Torcagh)	-
A THE	To Cash A/C 1500 1500	E
100	(Being Goods purchased for early)	
5-2-98	Count Alc - D8 1,200 1,200 1,200 (Being Goods Sold For Cash)	
7-2-98	Rogin Alc 1800 1,800 1,800	E
- Ag	(Being Goods Sold To Rage on redit)	
	University by the second const.)	

9	8-2-98 purchasei Alc D8 1400 1,400
edit mound	(Being Goods purchased from kishore
. 00	10-298 plants Alc D8 11000
7	(Being plant purchased For
7431	1000 Mars of Survey of Mars of Mars
00	The state of the s
h)"	
	The Control of the Control
	A OB on spend palme of a
	( Gar wind Tubing ( him)
	0071 007 01 01 01 01 01 01 01 01 01 01 01 01 01
Saple of the same	
-	

A	and the same of th	
1	· Journal Entires	ala
I date	particulars y smound smound amount	-96
1-8-98	Cash Alc Dr So,000 To Capital Alc (Being Business commenced with Capital)	3
100	(Rein Rusingle commenced with	900,0
900	(seing survey (apital)	(alla)
2-8-98	Bank Ac : Dr 15000 15000 15000 (Being Cash Deposited Wo Bank)	1-1-96
	(Being Cash Deposited wo Bank)	-
	Drawings AC Dr 1,200	like of
15		2 . 00
Sta	(Being Cash chawn from Bank John - personal wee)	
5-8-98	postage Ac Dr 125 125	
18.	(Being postage paid)	54-9
7-8-98	Sunday Expenses Ac Dr 40 40	Ŀ
	(Being Sundry Expenses paid)	1
9-8-98	Cash A/c Drs 1,500 1,500 1,500	
-kg	(Being Cash International from Bank)	ы
1.5	The office of	-
-		

healit mount	data	Journal Entires	bit Uredit
,000	1-1-96	Cash A/c Dr /150	000
		10 Capitals AC	25,000
000	2-1-96	Being Business Commence & Goods Town	CAL ( An to )
-1		Rajai Ale Dr 10,0 Cash Ale Dr 20	00
0	in out	(Being Goods Sold To Raga ) Cash & parlly on use	Datillian
- 2	-1-96 G	elephone send Ac - or 40	0
	POSE,	(Being Telephone Rent paid	) 400
-	-96 1	To Mohaid Ale. 1500	12000
1		being furniture purposed of partly for Carn & par credit	lon Mohan
100	042	oods permitted was	o general

6	Journal Enlie	1	- Ca	-12-98
date	parliculars of	Debit Amoun	amound .	200
1-12-98	Cash A/c Br Goods A/c Dr	2000	· JP III	10-9
191 000 %	Furniture A/c Dr	5000	20.000	5
A SECOND	To Capitals A/c (Being Com Business comm	renced	20,000 by Cash.	
The state of the s	Goode Funitue (Capital)	Toward	1	-
2-12-98	Chandis A/c Dr To Sales A/c	3000	3000 -	10 m
a forti	(Being Goods Sold To a	handu	on .	11-9
5-12-98	Fusitives Ak Dr	3,200	3,200	2-1-0
12000 L	(Being Furniture pure	hased	Joh	B
7-12-98	Wages Alc Drs Po Cash Alc	1,200	1,200	340
d' H	(Being Wages paid)			
9-12-98	(ash A/c Dr To MachineujaA/c	8000	8000	-
	(Being Machinery Solo	1 202 C	lash)	

agdit Amoun	Cash Alc Dr 300 Co Interest Alc Cheing Interest Received
20,000 by Cath.	12-98 Rent Alc D8 1,500 To Cash Alc 1,500 (Being Rent paid)
Steel	Journal Entires
3000	1-78 (ash Alc By 1,00,000 1,00,000
3,200 For	(Being Business commerced with Capital) -
,200	(Being Goods Purchased for cash)
	To Sales A/c S,000 Server Goods Sold for Cash
8000 8A)	To Maheshi Alc Sooo Sooo (Being Goods pulmased from Maheshi Part on credit)

F			-
50000	5-12-98	Neukaleshi Alc Dr , 2000 2000	11-1-98
- Carr	Sales Sales	(Being Goods Sold To Venkaters on	
12 1	6-1-98	Maherhi Alc Dr 1500 1500	ta-1-98
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1	(Being Goods Returned 10 Mahesh)	
あり	6-1-98	Cash Ale Drs 2,300 2,300	15-1-98
77.4	2	(Being Goods Sold To Althebesh Forcash).	-
1.196	8-1-98	Sales Return A/C - 58 800 800	7300
2635		(Being Goods Returned By Venkalers)	24-1-98
47.00	9-1-98	Office promisés Alc Dr 2,00,000 2,00,000	
かってした	U=0,04	(Being Office premises pardrased for (ash)	F1-98
一年 一十二	10-1-98	Type Intritory of Do	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10-1-98	Cash A/c Dr 1000	-1-98
いいは	2000	(Being Old Type Writer Sold For	
	Stoll	may beloning it wind	

2000	11-1-98 Revit Alc Dr 2000 2000	four
uh on .	(Being Rent paid)	
1500 nesh)	12-1-98 (ash A)c D8  To commissionist 200 200	0
	(Being Connition Raceived John Kithi)	1
alash)	70 ARC (td)s A/C 3000	4.
800	(Being a cheque theired from	The same of the sa
oters)	-1-98 paricis Ac08 5000 5000	
2,00,000	(Being a cheaque Exped To page to	1
fol	1-1-98 Drawingi Alc Dr 750	- Harten
er-A	(Being College Fees paid by Cash 2006)  Nopriolery Son Journals hite	SY -
1000	-98 Drawings Alc Dr Soo	LILA
ol a	(Being House, Article paid of proporto	()
4	(being Cash paid thouse Hold	72

12-1-98	Computer Ale Dr 20,000 30,000 (Being Computer purchased for Cash)	4-5-98
(a)	Journal Entries  parlicular & Petrit tredit	7-2-8
1-5-98	puelharei Alc Dr 30,000 30,000 30,000 (Reing Goods puelbased from Teja on Credit)	3-5-98
1-5-98	Manis A/c 18 15000 To purhais A/c 15000 Sore of purhased great Manis (Being apods, intortal to Manis)	
	Kapils Ak Dr 12000 Cash Alc Dr 2000 To Sales Alc (Being Goods Sold To Kapil Partly Joe Cash & Partly Joe vedit)	45-98

2000	1-5-98 purchases fle Dr 12000 10,0
mail mood	Drawinge Alc Dr 250,000 2,59000 Fo Cash Alc. Qualated by To
a on	(Being a Indica Cax Purulaved by To  Present To proportion son-in-law  Forwards his personal use)  -5-98 Jasper Industries (tol A/c. 18 2,50,000  To Cash A/C
)	(Being Cash paid To Jasper Industries (td)  5-98 (ars 1)e Dr 3,00,000
,000	(Being a Santro Carpunhared For

Cash Alc . - - Dr 6000 Bad debte Alc Dr 6000 To Kapils A/C 12000 (Being Kapil Became Intolvent fromment 50% Cash received & 50% Moved Townsell Back Detols) on his Becoming Insolver Sais AC -- Dr 10,000 9,5000 To Cash Alc 500 To Discount A/C (Being Sair Ac sottled by cash & Received Discount

0	Tournal Entries	
Ant.	paeliculars paeliculars	amount
98	Coun Ale Dr So,000	50,000
	(Being Burnell commenced her	th
-3-18	acquie ale 08 12000	12000
98	Purchases Alc Dr 10,000	10,000
-3-78	(Being Goods purchased from San Cash Ale Dr 8000 To Salis Ale (Being Goods Sold To paul 200	8000 (Cash)
-3-98	purhases Alc Dr 2000 To Johns Ac (Being Goods purhased from Johnsted)	2000
98	Freight A/c Dr Soo To Cash A/c (Being freight paid)	500

			_	
12-3-98	Cash Alc Dr To Lichards Alc (Being Cash Received	5000 Jum	5000 Lichard	3
15-3-98	Salarier Alc Dr To Carn Alc (Being Salary paid To			
	Rama Rao's Alc Dr To Cash Alc ( Being Loan Given To	Kama	(ao)	34
22-3-98	Cash Alc Dr To Sales Alc (Being Goods Sold For	1,500 (Cash)	1,500	-
12	Read Ale Dr To Cash Ale (Being Read paid)	2000	2000	-
	002 - 10 - 12	"		12
2	Line was			

	Journal Entires	WILL.
5000	parliculars yearnound amount	400
Richard	- 18 Cash Alc Dr 40,000	10.00
	Functures Ale Dr 20,000	1
2500	Stock A/c D8 5000	
1	To Capital A/c 65,000	Print.
	(Being Buriness Communed with	17.0
1000	Cash, furniture & stock as	
laoj	Capital)	11
-	15000 15000 15000	
1,500-	(Being Goods Sold For Cash)	The alle
	To Cash Ale 4000 4000	-
2000	(Being Cash paid To Vertuna Brog)	The same of the same of
	10 Sales A/c 8000	-
y .	(Belog Goods Sold Fox Cash)	To the same of
11.	10 Commission 4c 400	The same of
	(Being Commission Reutived)	Volumentaries of

11-4-98	Bank A/c Drs 15000 To Cash A/c (Being Cash deposited into Bank)	15000	30-4-98
15-4-98	Sheshadii AL DY 8000 To Sales AL. (Being Goods Sold To Sheshadii Chedit)	8000 on	24-78
18-4-98	Postage Ale Drs 200 To Cash Alc (Being postage paid)	200	-
22-4-98	funiture A/C Do 2000 To Cash A/C (Being funiture purchased for		
24-4-98	Cash Ak Drs 1,500 To Chandranii Ale (Reing Cash seceived from Chands	1,500	-
25-4-98	Salaries Ak No 4000 To Bank Ale (Being Salaries paid by cheaque	4000	-

15000	(Reing Clash A/C.  (Being Clashity Charges Daid)	1000
8000 on	Po Cash Ale (Being Cash drawn for Moprietous We)	2000 personal
200	Cash A/c Dr 800 To Bank A/c  (Being Cash withdrawn from the	800 e Bank)
2000	The cook most based than head	12/28/20
1500	of the state of th	Landy L. M. Long
4000	the residence of the second	
2)	ocalis 10 service frame	

	Journal Entries	flathig.	35-	5-18
- date	particulars	Delat of	Amou	1
1-5-98	Cash A/c Drs	The same of the same of	35,000	25-98
27. 0708 27. 0708	(Being Business Mr Naran Cash into the Bu	inell)	ight	194
2-5-98	Sureshi Alc Dr To Saler Alc (Being Goods Sold To Credit)		15000	- 598
4-5-98	Purhases Ale DY To Nauth's Ale (Being Goods purhase on credit Audit più Ale by		10,000 Naux)	-598
6-5-98	· Audit jus Alu Dr To Carn Ale (Being Audit jus poid)	500	500	2-5-9
8-5-98	a a al m	250	250	-50
9-5-98	Spinival Alc Dr Tocan Alc (Being Loan Crium I		1200	0

To pravad quoi afc 20,000 20,000  To pravad quoi afc 20,000  Sooo On credit  Sooo On Con Soo On Soo On Soo On Con Soo On Soo	_	_	The state of the s	-
15000  18 Rama Rao's Ale Dr 4000  (Being Cash paid to Rama Rao on his Auount)  150000  150000  150000  150000  150000  150000  150000  150000  150000  1	Juedi	- En	1	0.50
(Being Cash paid to Rama Rao on his  Auoun)  15000  15000  1500  150000  150000  150000  150000  150000  150000  1500000  150000	75,000	- Corre	on credit	記した
15000  150000  150000  150000  150000  150000  150000  1500000  15000000	ight	25-98	Rama Raos At Dr 4000 4000	工工
(Being Goods seturned To pracod 400):  10,000 The Bank A/c Dr 1000  10,000 To Cash A/c  1000 To Cash A/c  1000 ASO  1000 To Cash A/c  (Being Missellaneous Expenses points)  250 To Cash A/c  (Being Printing & Stationery Ak - Dr 150  (Being Printing & Stationery Expenses paid)	1600		- Dunum)	The sta
(Being Cash deposited into Bank)  5-98 Miscellaneous Expenses Apr. Do 250  10 Cash Apr.  (Being Miscellaneous Expenses point)  5-98 Miscellaneous Expenses points  150  150  150  (Being Printing & Stationery Ak - Dr.  (Being Printing & Stationery Expenses - paid)	m-	-5-98	(Being Goods returned To pressed & co)	11/2 11/1
Soo Rindlaneous Expenses Ap 50 250 250 (Being Mirellaneous Expenses point)  Soo (Being Mirellaneous Expenses point)  Soo (Being Printing & Stationery Ak 57 150 150 (Being Printing & Stationery Expenses paid)		5-5-98	Bank Alc M8 1000 1000	学年7年
(Being Mirullaneous Exponses point)  5-92 printing & Stationery Ar or 150 150 (Being pointing & Stationery Expenses - paid)	alein	2.50		÷.
(Being pointing & Stationery Expenses	500	3-98		CAPT TO THE
(Being printing & Stationery Expenses :	250	=-5-98 0000	10 Con 1112	FIGTOR
2000	1		(Being pointing & Stationery Expenses	1124
	5000			1 11 27

b4-5-98	Sales seturis of Dr 1500-1500 To Smuhi ofc Being (goods setural from Smun)	8
	Naishi Ole Dr. 500 500 100 punhasés returned To Naish)	18
28-5-98	1 1 1 1	200
29-5-98	Ramakrishna's Alc BY 1,600 1,600 To Cash Alc (Being Cash paid To Rama krishna)	95
31-5-99	Susestis Alc No 2000 2000 To Cash Alc (Being Cash paid To Suresh)	
31-5-9	S Drawings Alc Dr S000  To Cash Alc  (being Cash nifthdeamn for Domestic use)	9

g zra	0	Journal Entries			TILL
1500	oate	parliculars	Debit,	Chedit	古かる
Sween )	-=-98	Pamarais Ale Drs	5000	5000	第11/
500	- 6	(Being Goods Gold To Ramo	ua on	(redit)	1
auch)	==-98	Cash Ale Do	4000	4000	prince
350		(Being Cash leceived from	Raman	a)	14
l'angair)	2-98	Salei seturii Ak Dr	200	ಎoo	4 11
1,600		(Being Goods Returned B		una)	1.2.1
ulina)	2-98	Purchaseis Alc Dos Po Lamanais Alc 18	2000	2000	1484
2000	-	(Being Goods purchased by	Raman	a) :	14:12
	7-12-98	Convious 41/0			1 1 L
01 (32.7)		(Being Cash Received from		a)	16 11 10
5000	= 2-98	Sale's seture of Dr.		1000	The First
		(Reing Goods Reluined by	Ramai	a)	The same of
			15.0		

lamanais purchares A/C 1500 1,500 To Raga Pastionis Ale Ramana Sales Goods Durchased Goods Cash 800 Goods Sold to Ramana for Car

100	1	Journal Entries		
1,500	- sate	parliculars	Debit Manoun	uealit !
st)	98	(Reing Business Commenced (good Towards)	80,000 20,000 with (a	100 000
(Carr)	-5-98 98	Puulaier Alc Dr To Cash Alc  (Being broads purchased fo  Swathin Alc Dr  To Sales Alc  (Being Goods Sold To Swa	5000 u Casy)	uboo
		To late Ale To late Ale (Being Goods purchased from credit)	8000 1 m lal en	8000
	- 18	Cash Ale - 08 To Swamy's Ale (Being Cash Received from		000

10-6-98	Lana Roo's Costa Alc Dr 2000 To Sales Alc (Being Goods Sold Rana Rao on	2000	14-78
D ALC	lali Afc br To purchases returned by lal)	Sooo	3-98
13-6-98	Salarier AK by 2000 To Carh A/C (Being Salary paid To loo)	2000	Skar
15-6-98	Couch Alc Dr 500 NTO Commission Afc (Being Commission Received for Raghava)	500	
18-6-99	Toxer Alc br ) 250 . To Cash Alc (Being Taxer paid)	750	%
22-6-98	Audit feer Alc Dr 200 To Cash Alc (Being Audit feer paid)	200	

			,
2000 Credit	-4-98	Cash Ale D8 600 To Interest Ale (Being Interest Secured from No	-
Sooo	5-98	Tools Alc	1,200
2000	3-6-96 10007	Drawings Ac so 2000 To Cash Asc  (Being Lash huitendraum for peuse)	
500 om	-698	Kairlmai Ale D7 5000 To Carh Alc (Being Carh paid To krighna onl Alc)	Sooo
250	- L-9K	Bank 19/2 Dr 10,000 To Cash 19/2 (Being Cash deposited into Earl)	10,000
200	1000 A	San tree and a series	10 mm
			Y

6 5 Journal Entries	e de la	satt Alle	2-2000
date parliular	Debit Hy Amount	Amor	I Shall
1-12-2000 purchase A/c Bx	2000	2000	31-12-200
(being Good purhased for	om Rajeth	10n	-
3-12-2000 lagern's Alc Dr To Salei Alc	10,000	10,000	Social Park
(Being Goods Sold Po Ro	yesh on	Credit	- 6070
6-12-2000 Rogerti Alc Dr To purchases vetures Alc	600	600	2/52
Reing Goods Returned			1 49
10-12-2000 Bank Ale Dr	1,500	1,500	
(being a cheaque le	reised for	010	F-19
15-12-2000 purchases Alc - Dr To Rajeshi Alc	3000	3000	F-99
(Reing Goods purchased on tradition	d from R	ogeth	Fa. 00
		-	1

Wedn J Amou	22000	Rageshi Mc bs  To Cash Mc  (Being Cash paid To R	6000	6000
2000 uh en	310200	Rafeshi Ali Dr		800
10,000	207	(Being Goods Sold To tredit)	Rajosh	00
redit)		The second of the second of	INNUIVA.	120
600	2/52	Journal Culsier		
esh)	tota.	particulars	Deloit	uedit -
	-1-99	To vikranis Alc	1000	5000
1,500	die	(Being Goods purchased credit)	Pioris VIII	13.
Son	903	Vikanis Ale Dr To Cash Ale (Being Cash paid To Vit	2,500	2,500
2000 Rajerh	7-99	Vikrani Ak	, soo to vika	- Soo n)
	990	Cash Ale	2500	2500

T

	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I	Distance of the last	_	
9-1-99	Vikranis Ale Dr To Sales Ale (Being Goods Sold To Vikean	3,500 3 m on ce	Soo- dit	D/52
11-1-99	Salei seturis Afe	Vikeam	000	3
13-1-99	Bank Ale Dr To vikrams Ale (Being a cheaque series	500 led from	500 silea	99
15-1-99	punhager of Br To Vikianni of (Being Goods punhased on credit)	2500	2500	2-15
31-12-99	To Cath Ale	18000	Haac 1800	1-29
31-12-99	Being Vikrama Account 10-10 Dis	2000 un & Jee courd)	1800 200	-2
31-12-9	9 Vikram Ale - Dr Fo Cash Ale To Distourd Ale (Being Fikrams Altourd 10010 Distour	Settled	1000	5.0

-	3/52	Journal Culties	194
3,500 edit	(92)	Daticular Hamouri	Amount
2	2-99	Purhases Alc Dr 140,000	40,000
500	(9	(Being Goods purchased from kums	a on L
500	99	Kumari Alc Do Jao,000	20,000
vikea		(Being Goods Sold to kumat on	cledit)
2500 train		(being Good To kurar)	500
16200 1800	99	Bank Alc Dr 1,500 To kumari Alc (Reing a cheaque reverted from la	1,500 mar)
uite	-2-99	Purchasis Ale 88 4000	4000
1800 200		(Being Goods pushased from kum	al on
10-1	12-9	(Being Cash Paid To Kumas)	6000
16200	3212-9		600
d with		(Being Goods Sold To Kumar or	redit)

	9	Journal Enlices	20	93
100	date	Dashiyalasi Manoun	Amo	0000
S. C.	-1-93	Amount duis alc. Do Sooo	Sooo	92
order order	no lo	(Being Amount date to surroun the	2	0000
1	1-1-93	Surrant & cos Ale Drs 800	800	9
1300	Posts A	Surant & to's Ale Dr 800  To Sales Ale (Being Goods Sold To Suman & Cash)	to on	tote 90
\$1,000 m	8-1-93	Previous Ale Dr 13000 To Sunan & co's Ale	13000	46
Star Sales		Disa Curiture Durchased K	UIV 1	598
地方	10-1-93	Salu seturis Ac -DY 1000  (Being Goods reluined By Kuit	1000	
The Party	14-1-92	Nuclearer Ale Nr 8000	0	and a
おがら 中心	A 10 11	Purchaser Ale Dr 8000 Po Suman & co's Ale (Being Goods purchased from Sum on credit)	san qu	F=98
1	16-1-93	Suman & co's Alc = - D8 30	50	
N. S.		(being Goods returned To Surra	~4co)	98
	00-7	Maria and Maria	Te and	
1				

ued ano	13 2009	Suman & co's Alc Bx  To Bank Alc  (Reing Suman & co's Alce  Cheaque)	and sell	
\$000 \$000	-1-92 000%	Suman & Lo's AL by  To bank AL  (Being a cheague issued  Townal Entires	as,950 To Suman of his ac	( Lmon
to on	tote	particular	Debit	Medit -
13000	-98	Balance due Ak Dr To Ramesh Ale (Being Balance due To	4,500	4,500
1000 Shna	98	(Being Goods purchased)	son Lan	1000 F
8000 man 460	-1-98	Purchases Ak Dr. To Lamerh Ak. (Being Goods purchase on tredit)	d from	2000 Ramesh
So.	-1-98	Ramerkir Ale No To purchasi returned (Being Goods returned	To Raw	200 huh)
angus)	-1-98	Ramesti Alc Dr To Cain Alc (Being Cash paid To Re		2000

	1	75.4	350	
Purhases A/c Dr Cash  (Being Goods purhased for Cash)	2000 Jan 20	2000	T4-98	purel
28-1-98 purchases Alc DX	2000	2900	140	( Be
(Being & Ramethi Ble Cheaques)				

2000	350	Townal Entire		
2000	10 E	parlimlars	Debit	dround
mesh	T = 98	purchasei Ak Dr To Cash DJC (Being Goods purchased Jeor	1000 n Rames	1000
2000	(a)	( seing ofoces / Cash)	policie.	
5500 1000	-1-18	Purchases Al Dr To Ramerli Ale (Being Goods purchased Jic (Being Goods purchased Jic		2000 th
бу	E1-98	To purchase setuenal (Being Goods setweed To	Lamest	200
	3-1-98	Rameshi Afc Dr To Cash Afc (being Cash poid To Ram		2000
	E-1-98	purchasis Alc Do To Cash Alc (Being Goods purchased)	E applies &	2000 in the on the
J	98	purchases Ale Dr To Ramerii Ale (Being Goods purchased & Credit)	ion Ran	resh on
	-1-98	Ramerks Ale by Po Bank weed to (Being a cheaque weed to Soltled his Age	S300 Lamerh	5300 :

	15 13 )	Toward Entries		601	3/3	
	Date	parliculais  Count Ak by  To Sales Ak  (Being Goods Sold To x & y	Debut	dmou	tate	1
The state of	3-2-87	X Gres Alc by	200	30	F1-91	0
300	Wales	Raine George Sold To XS. 10	onde	too dit		(
T. A		J For Cash		95	-91	R
Colt 8,	501 V	funiture Apr Dr To x & vis Afe	Llam X	250 9.00		1
2.800		(being furnitures purchased	0	4	1037	6
4000	6-2-87	Sales exclusion Apr 08		200	0-1-91	K
4.60		(Baing Goods Setwered from	Mully			(
200	9-2-87	xercis Atc	1,200	1,200	91	100
September 1	1	(Being Goods Sold To x 410	on the	lit)		
	10-2-83	8 Sala seturi Ac Dr		150	1 91	R
1.4.	1	(Being Good setuned you	m xqu			0
3. 5.	20-2-87			29-1	1	
- Street		Discount Ale DY	20	1800		- Con
		(being Cash cleaved from x Them discount)	q w qa	llower		
1	-	Stilled by the transfer	plat)			1

4500	353	Journal Entries		是
de de de	date		Debit	amount :
700	19-91 00.5 00.5	Cash Mc Dr To Sales Ale (Being Goods Sold To Rago (ash)	Kao G	13 i-
250 1 x & 10	2088	Raja Raoi Alc D8 To Sales Alc (Being Goods Sold To Logic Credit)	8000 a kao o	8000
200 Luy)	3-1-91	Khanis Alc Dr To purchase situal alc (Being Croods Selvend To	400 (Chan)	400
1,200	-1-91	Sales Returni Ale 08 To Roja Rao's Ale  (Being Goods returned by	llagall	2000
(50	3-1-91	Raja Rao's Ale or To Bank Ale \$\\ (Being a cheaque issued for settlement of	4000	unno
1800 callowed	) le	bring you toward, and	7.2	D 9 532
37-1				

	Toward Cution		626	3
(B) 54	Journal Entries	Debit	undet	Ist.
TO CONCOR	Cash Ale To Sales Ale (Reing Goods Sold To Rawin	ndea Jos	2,800	4-99
10-1-89	Saler seturi Ac D8	Hari	100	1000
15-1-89	Rauindear Al 18	11000	4,800	
	9 Cales Telumi Ak DY	.600	600	
1	(Being blooms on	12406		0 == 9
31-1-5	(Reing Goode purhased)	12,16	(2)	100
	(being cash truived you allowed him	distour	1)	
				1

200	10	Journal Entries
al dimount	date	parliculare y amount amount
2,800 Joy Cash)		Cash Ale Dr 3000 3000 (Being Cash seeived Jean kumar)
100	100,00	Kumari Alc Dr 2000 To Saler Alc 2000 (Being Goods Sold To Kumar In
4,800	-4-99 000	Sales seturi Ale DY 200 To kumasi Ale (Being Goods setured by kumas)
600 auindea)	=-4-99 (0.02	Cash A/c Dr 1000 1000 = To Sales A/c (Being Goods Sold To Kumae For Cash)
2,400	-4-99	Rumai & Son's Ale M 3000 3000 =
12,200 dias 4	-	(being Goods Sold To Kunae & Son's

	® 54	Tournal Entries		- 19	0 73
1	date	parliculars	4 Selot	Uedit	LU
A. P. S. S.	4-10-93	Cash Alc Dr	30000	30,000	-8-98
Sale of	1. 1/23	(Being Goods Sold To	Transport To	PP -45	
CHEST RAF	8-10-93	Funitures Al Do To Ram & co's Alc (being Furnitures Purch on cre	1900	10,000	-8-98
white water	14-10-93	Ram & eo's Ale DY To Sale Ale (Being Goods Sold To le Credit)	5,000	5000	3-35
後きないかいる	15-10-93	Sales ethuris Al Do To lam & co's Ale (Being Goods returned	300 By Ram	300	-8-98
一年の一年の一年の一日本	20-10-93	Bank de Dr Niscourt Ale Dr No Ramage eo Ale (Being a cheaque receive Rama geo g allo Discourt)	300	14700	1-13
The state of the s			1		

1	[8 A3	Journal Entries		
Uedit	-61		Debit	Credit &
30,000	-8-98	purchaser of or To Naveens of Cheing Goods purchased from credit		1000 n on
Cash)	8-78	Jurhain Al Dr To Raghu Varnai Ale (Being Goods Durhared Raghu Varna on ese	from	1500
S000		Purchaser Alc by To vilrania Alc  (Being Goods purchased from		2000 m on =
300 (w)	7-8-98	Purchases ofc or 1 To Sulainais ofc (Being Goods purchased for		1800
4700	-8-78	purchases Alc or 1  To Manoharlatis Alc  (Being Goods purch ared of on wedst after to  Machinery Alc or 7	080 Ion Ma 10 Trad	1080 =
		To Ranadheer's Alc (Being Machinery purho Ranadheer on credit	red for	7000 m

24-8-98	Burchases Alc or	1,400	折	<b>छ</b> २५
	To pramod A/c	1	1,400	mate.
N. C.	(Being Goods purchased)	son prai	nod	14-18
13-8-98	Purchaser Alc bx To Siva Sai Enterprises Al (Reing Goods purchased for Enterprises Al on	on Sivas	1,200 ai	9-98
22-8-98	(Being Goods purchased)		1,300 Kans	1-1-18
1	on wedit)			100
31-8-98	Purchases Alc Drs To Ramprosadis Alc		400	1-9-98
The soul	(Being Goods purchased)	from Ra	m	1000
in an artic	Local Control Control	- political		1.500
14	Sal Cristian and Market	L WAY		8
1070				
India.				24.9.90
1				
	Maritan on curic)	10000		

£ 0	5 24	Tournal Entries		E
1,400	rate	parliculars	Debit Amount	amount !
nod	1-9- 98	Ganga Ranis Ale Drs	4000	4000
1,200		(being Goods Sold To b		mon
ai	19-98	Mallikasjuin Ak br To Saler Ak. (Being Goods Sold To M	-	3000
1,300		(sedit)		an an
Kama		Vishow Swarpop's Alc Dr. To Sales Aly: (Being Goods Sold To vi	show Sw	2000 is
'n	9-98	Shivagir Alv bx To Salu Alv (Being Goods Sold To	1000 Shivayi e	1000 m
10 B	9-9-98	Gopali Alc D8 To Salu Alc (Being Goods Sad To Grang Goods Sad To Gran	opal on	
	20-9-98	Rameshi Alc Dy To Launchin Alc (Being Goold Junitury Lamesh on use	Sold 1	2,500

	Sitarani Alc Drs To Saler Alc (Being Goods Sold To Silo creclet)	1		- 98
26-9-98	Tulasuam's Afr Dr To Saler Afr (Reing Goods Sold To Tula credit)	1,300 Lean &	1,300	7-98
28-9-98	Vijay Chandair Ak Dr To Saler Ale (Reing Goods Sold To vija on redit		1,500 don	E-9-98
30-9-98				1-1-18
	is long of the strong	ongol ontidi	, an -1	1298

40 3	31			
1,800	cate	parliculars	Debit	Amount
9	-1-98	Durchares Ale Dr To Raukirans Ale	2000	2000
	boco	(Being Goods purchased on credit)	com Icau	ukirain
1,300	19-98	Purchases Alc Dry	1000	1000
1000	1.09	(Being Goods purchased	1 from	lamasy
	-9-98	Durchases Afc Dr	5000	_
ndar	00)	(Reing Goods purchased by on redit)	and the same of	Sooo Stores
1,400 On	1-9-98	Purchases Alc 08 To Bhartair Alc	1,500	1,500
1,011-0	00	(Being Goods purhased) on credit	fon B	harkae
+	=9-98	Lamaquos Alc Do		ನಿ೦೦
		(Being Goods returned)	To Ramo	(410)
P-12-08	1-9-98	pulchares Alc Drs / To Kishoses Alc		1,800
		(Being Goods purchased Kishore on credi	Hom	

			ag'	18
\$13-9-98 8	Ravikivan's 4c D8 , To purchase teluis Ac (Reing Goods returned To		150 (vair)	-98 ()
15-9-98	Purchases Alc Dr Po production Alc (Being Goods purchased for redit)	6000	6000	98
17-9-98	Arund Stores Afc DY To purchase returned to (Being Goods returned to	Soo Asur	Sop and Store	44-9X
19-9-98	purchases A/c D's To Johnny & wish/c (Being Goods purchased & co on wedit)	4,500	4.500	98
21-9-98		3,500 from 5	3,500 .wya	98
25-9-90	Bhaskais Ale Dr To purchases returning (Being Goods returned	100	100	-98
	history stable			E.

	18	Journal Entries
150	tate	Particulars Product of Manual Amount
ívan)	98	TO Sales A/C 10,000
6000	н	( Being Goods Sold To Jayauth Fraders
skash	-1-98	Subba Raos Alc Dr Sooo Sooo
		(Being Goods Sold To Sulsba Rao on Leedit)
Soo	-1-98	
ol Stores	90	Ramani Trades Ak Dr 8000 8000 =
4.500		(Being an old Car Sold To Ramani
130	2-1-98	
hnny	0002	( Salu A/C 2000 2000
	, (t)	(Being Goods sold To Alui & co on
3,500	4-1-98	Sales seturni Ac Dr 500
1110		To Subba Raoi Ale Soo
uya	ALIEN S	(Being Goods setwered from Subha
	1-98	Sales return Al or 400
100	70	To Jayauth Pradeink 400 -
(car)		(Being Goods returned from Jayanlis
	0.7%	Praden)
400		

d	personal Property lies		
大学 大学教 かんてき	6.50.50	Marilli Storis Ak - m 4000 To Saler Ak (Being Goods Gold To Marilli On Credit)	Store 13-9
は、日下は日下 南 南 だん		Sales clebrain Mr. Dr 200 To Gran quis Als (Being Goods returned by Cybii	200 40)
こうこうないしていること	24-1-98	Keran G Brother de _ br 6000  To Saler Alc  (Being Goods Leb Sold To Ker  Brother on redit)	6000 w &
文を作 きいろい	25-1-48	Po Sales Afc. (Being Goods Sold To Have on wed	3000 Lit)
されているというということ		To Salu Alc Stood Sold To Agay on e	3,600 redit
C. St. St. St. St.	-,000	Prawhai Ak Dr 2.500 To Jewellery Ak  (Being Jewellery Solal To Prawho	2,500 ====9
Mary Comment	31-1-98		250

18	0 75	Tournal Entries
4000	-ste	pailialas gamount smount
Stores	-3-98	Suidhar Alc 08 4000
200 400	D70	(Being Goods purchased from Syldhas
	-3-98	To Srikaulii AL 3,500
6000 w &	(Lod)	(Being Goods purchased from Sortanth
3000 út)	-3-9x	Monair Ale Dr 4950 To Salu Ale 4950 (Being Goods Sold To Monair on wedit after 500% Prade discours)
2,600 redit)	-3-98	Being Croods purchased from land
2500 = Jon 260	-3-98	Svikauthe Alc or 200 200 Formulaise returns of By Svikanth)
WS O		

67		
8-3-98	Sales deturns A/C: _ nr +00 +00 100 (Being Croads deturned by Mohan)	3-18
10-3-98	Reing Goods Sold To Sridui Store	2-3-98 000
11-3-98	To puriface extremely 400 400 (Being Goods returned To Shidhan	000
15-3-98	purchases Ale Dr 5000 5000 (Reing Goods purchased from SynKant)	2190
19-3-98	(Being Goods puchased from Anusa & con credit)	125.9g
19-3-98	Rami Reddyk Ak. DY 2000 2000 TO Saler Ak Cheing Goods Sold To Rami Redde En Hedit	3-98
U .	Measure Publication of	

as)	-3-98	Sirectha Stalli Ac . 18 100 To purhais stalli (Being Goods estured by Sirectha Stall)
2000 Stow	2-3-98 0000/ Idana	Sarathi's Alc D8 8000 To Salu Alc 8000 (being Goods Sold To Sarathi on Credit)
400 ridhai)	-8-98	Purchases Ale Dr. 16,500 To Rao Enturprises Ale 6,500 6,5
Sooo Syilkauth	3-3-98	Anusha & Lois Ale Br 150 To purchases selwinks (Being Goods setwared To Anusha & Co)
4,200	32-3.98	Ranga Raos Ak D8 1620
it) 2000 Reddy	3-3-98	(Being Goods Sold To langa has on credit after 10% Pracle discount)
(na		(being Goods purchased from Vengala Lao en credit

229-3-98 \$	Saler letturi Ac _ 18 100 100 100 (Reing Crooch returned by Rami Reddy	14-98 14-98
30-3-98	Deeplhi (n'leprices A/L BY 4000 4000 4000 (Being old jarniture Sold To Deeplhi (nterpies on endet)	20-9
31-3-98		
	and open of the state of the st	1

## © Great Quotations

0	Physical bravery is an animal instinet:
0	moral bravery is a much higher
0	and truer courage Wendell Phillips
0	
999	When wealth is lost, nothing is lost
8	When health is list, something is lost,
	When character is lost, all is lost
0	
0	If you give what you do not need,
0	it is not charity
0	There is nothing so uncommon
0	as common senseAnon
0	
0	Common sense is instinct,
D	and enough of it is geniusH.W, Shaw
0	By mutual confidence and mutual aid,
0	great deeds are done,
0	and great discoveries made,
0	
8	Conscience is the voice of the soul
0	

## o la Great Quotations

6	There are glorious years lying ahead of
0	you if you choose to make them gloriousJ.M. Barra
0	
(1)	There is no education like adversity Disaraeli
ň	
	When you are good to others,
U	you are best to yourself
0	
1	For every minute you are angry,
ň	you lose sixty seconds of happiness Emerson
5	
ש	So often we seek a change in
D	our condition when what we need
0	is a change in our attitude
n	
2	The beginings of all things are small
ע	
0	Well begun is half done
0	
1	The greatest test of courage on earth
7	is to bear defeat without losing heart Ingersoft
)	
)	Confession is the first step to repentance Eduturd Gaya

IF YOU ARE LOOKING FOR QUALITY NOT FORLOCE THEN USE ONLY BAJAJ BOOKS